

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 2110 - SB 2107**

March 10, 2009

**SUMMARY OF BILL:** Preempts any local regulations regarding veterinary medicine. Authorizes local governments to levy a business tax and regulate the time and place of business operations of veterinary practices.

**ESTIMATED FISCAL IMPACT:**

**Increase Local Revenue – Exceeds \$100,000/Permissive**

Assumptions:

- According to the Municipal Technical Advisory Service (MTAS), local governments are not currently authorized to levy business taxes on veterinarians.
- Because this legislation is permissive, it is not possible to estimate accurately how many local governments will enact this legislation beyond an estimated permissive increase in local revenue exceeding \$100,000.
- According to the Department of Revenue, this legislation will not have a fiscal impact on state government.

**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White".

James W. White, Executive Director

/kmc